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Department of Health Services

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To: Interested Parties

From: Barb Loescher
Internal Audit Section

Re: 2014 update to the *DHS Audit Guide*

All audits involving DHS funding are to be performed in accordance the *DHS Audit Guide*, which incorporates the *Main Document to the State Single Audit Guidelines*. The 2014 update to the guide is now available at www.ssag.state.wi.us.

The Office of Management and Budget (OMB) has released its “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” ([Federal Register, December 26, 2013](#)). This new policy replaces various federal polices related to grants, including OMB Circular A-133, as the various provisions become effective over the next year or two, and we will also substantially revise state audit guidance to implement the federal changes. The sections with notable changes include:

- **Section 1.9 Effective date for the 2014 update to the DHS Audit Guide** – Updated.
- **Section 1.10 Due date for audit reports** – Modified the department’s due date for all single audits to be the same as the federal due date
- **Section 1.11 Sending audit reports to funding agencies** – Either the auditee or the auditor may send the electronic audit report, with cc to the auditor and auditee respectively
- **Section 2.3 Allowable Cost** – Updated reference to federal policy
- **Section 3.2 Community Integration Program I** – Removed Brain Injury Waiver
- **Section 3.6 Wisconsin Medicaid Cost Reporting** – Significant changes throughout
- **Section 3.9 Community Recovery Services** - Significant changes throughout
- **Section 3.11 Income Maintenance Consortia** - Revised audit procedure IM. B.
- **Section 3.13 Public Health Program Cluster** – Removed
- **Section 3.16 Comprehensive Community Services** – Removed (may add back for 2015 audits)
- **Section 3.18 Children’s Long Term Support Waiver** – Significant changes throughout

Please send questions to DHSAuditors@Wisconsin.gov.